

STATE OF MICHIGAN
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS
MICHIGAN ADMINISTRATIVE HEARING SYSTEM
MICHIGAN TAX TRIBUNAL

Great Lakes Guardians,
Petitioner,

v

Sims Township,
Respondent.

MTT Docket No. 436941

Tribunal Judge Presiding
Victoria L. Enyart

OPINION AND JUDGMENT

Introduction

Petitioner, Great Lakes Guardians, appeals the denial of an exemption for the subject property under MCL 211.7o(5) for the 2012 and 2013 tax years. A hearing was held on January 29, 2014. Joseph W. Colaianne, attorney at Joseph W. Colaianne, PLLC, appeared on behalf of Petitioner, and Gary R. Campbell, attorney at Humphreys, Campbell, Dust & Humphreys, P.C., appeared on behalf of Respondent. Petitioner's witness was Charles Tischer, the community liaison for the Oakland County Water Resource Commission's office and Petitioner's chairperson and President. Petitioner also called Barbara Jones, Respondent's Assessor, as an adverse witness. Respondent presented no witnesses.

The issue to be determined by the Tribunal is whether the subject property is entitled to an exemption from ad valorem taxation under MCL 211.7o(5) for the 2012 and 2013 tax years.

The subject property is located at 4474 E. Michigan Avenue in Sims Township and is identified as Parcel No. 009-0-016-100-015-00. It is classified as vacant residential real property and has 60 front feet along Lake Huron.

Petitioner protested its claim for exemption to Respondent's March 2012 Board of Review and filed its appeal regarding the denial of the same on May 25, 2012. See MCL 205.735a. The 2013 tax year was subsequently added automatically pursuant to MCL 205.737(5)(a).

The Tribunal finds that the subject property is not entitled to an exemption under MCL 211.7o(5) for the 2012 and 2013 tax years.

Petitioner's Arguments

Petitioner believes that the subject property should be exempt from ad valorem taxation under MCL 211.7o(5) for the tax years at issue. More specifically, Petitioner contends that the subject property qualifies for such exemption because it (Petitioner) is a qualified conservation organization, it holds the subject property for conservation purposes, and the subject property is open to all residents of the State of Michigan for educational and recreational purposes. Petitioner further requests costs and attorney fees in connection with litigating this matter.

Petitioner's Admitted Exhibits:

- P-1 Warranty Deed (from prior owner to Great Lakes Guardians) for Parcel Identification No. 009-0-016-100-015-00 (i.e. "Subject Property").
- P-2 Certificate of Survey of Subject Property dated August 4, 2004
- P-3 January 19, 2012 Letter addressed to Sims Township Assessor with Application for Property Tax Exemption
- P-4 April 13, 2001 Articles of Incorporation for Oakland Plus
- P-5 April 17, 2002 Restated Articles of Incorporation for Oakland Plus.
- P-6 April 30, 2002 Internal Revenue Service Letter of Determination under IRC Sec. 501(c)(3).
- P-7 June 22, 2002 Certificate of Assumed Name for Oakland Plus operating as Great Lakes Guardians.
- P-8 December 20, 2011 Certificate of Termination of Assumed Name - Great Lakes Guardians
- P-9 December 20, 2011 Certificated of Amendment to Articles of Incorporation Amending Name of Corporation from Oakland Plus to Great Lakes Guardians.
- P-10 Great Lake Guardians Corporate Bylaws Dated December 19, 2011
- P-11 Great Lake Guardians Board of Review Petition and Attached Exhibits to Board of Review Petition for Parcel Identification No. 009-0-016-100-015-00.
- P-13 2012 Notice of Assessment for Subject Property from Sims Township Assessing Department.
- P-14 Sims Township Board of Review Decision
- P-16 Sims Township Property Assessment Card for Parcel Identification No. 009-0-017-200-005-13 (Owner: Saginaw Basin Land Conservancy)
- P-17 Sims Township Property Assessment Card for Parcel Identification No. 009-0-017-200-027-25 (Owner: Saginaw Basin Land Conservancy)

- P-18 Sims Township Property Assessment Card for Parcel Identification No. 009-0-017-300-005-00 (Owner: Saginaw Basin Land Conservancy)
- P-19 Sims Township Property Assessment Card for Parcel Identification No. 009-0-017-300-005-29 (Owner: Saginaw Basin Land Conservancy)
- P-20 Sims Township Property Assessment Card for Parcel Identification No. 009-0-017-300-005-30 (Owner: Saginaw Basin Land Conservancy)
- P-21 Great Lakes Guardian Sign -"Conservation Property"
- P-22 April 2005 Oakland Plus Newsletter
- P-23 April 2006 Oakland Plus Newsletter
- P-24 April 2007 Oakland Plus Newsletter
- P-25 April 2008 Oakland Plus Newsletter
- P-26 April 2009 Oakland Plus Newsletter
- P-27 April 2010 Great Lakes Guardians Wave Newsletter
- P-28 September 20, 2012 Oakland Press article "More than 2000 Young Pupils Learn to Protect Waterways"
- P-29 2009 Poster Pamphlet for Duck Regatta Fundraiser
- P-30 2010 Poster Pamphlet for Duck Regatta Fundraiser
- P-31 2010 Fundraising Solicitation Letter dated February 23, 2010
- P-32 2010 10th Annual GLG Golf Classic Golf Outing
- P-33 Clinton River Water Festival Teacher Curriculum
- P-34 2011-2013 Kid's Clean Water Calendar (cover sheet only)

Petitioner's first witness (i.e., adverse witness) was Barbara Jones, Respondent's Assessor since 2009. Ms. Jones testified that the subject property is "in a residential area and it has some year-round, . . . vacation homes . . . on either side of it." TR at 91. Ms. Jones further testified that "people use the beach for recreational purposes" and the lake "[f]or boating, fishing, [and] swimming." *Id.* Ms. Jones stated that there is no public beach area in Respondent's jurisdiction, and there are only "two or three . . ." vacant lots on Lake Huron. TR at 92, 93.

Ms. Jones testified that she based her decision, in denying the subject property's exemption under MCL 211.7o(5), on statements made to her by the realtor who was involved in Petitioner's purchase of the subject property in 2011,¹ along with the fact that "nothing was going on, so [the subject property] was just a vacant lot." TR at 24. Ms. Jones further testified that she had no influence over the Board of Review's decision to uphold the denial, stating that she does not sit in on the meetings, and the Board is comprised of "conscientious" members who are given a copy of the General Property Tax Act to use in rendering their own independent decision. TR at

¹ Ms. Jones testified that the realtor told her, "'No way is the public going to be allowed on this property' . . ." TR at 17.

38. And, when questioned about granting an exemption under MCL 211.7o(5) for property owned by the Saginaw Basin Land Conservancy, Ms. Jones testified that she relied on previous history, the fact that the property was open to the public, and guidance from Arenac County's Equalization Department.

Petitioner's next witness was Charles Tischer, the community liaison for the Oakland County Water Resource Commission's office and Petitioner's chairperson and President. Mr. Tischer testified that Petitioner is a nonprofit corporation that:

. . . endorse[s] such things as land conservancy[;] . . . look[s] at public education[,] . . . scholarship[s, and] . . . grants for water quality awareness, research, and testing in that regard[; and] . . . leverage[s] support through other advocacy educational and environment groups to help [it] achieve those goals. TR at 49.

Mr. Tischer further testified that Petitioner, previously known as Oakland Plus, has been in existence "for 12 years or so," has no paid staff, and is "funded through private people and corporations, private persons donating and through [its] fundraising efforts as well." TR at 49 & 51.

Mr. Tischer stated that the subject property is the first piece of property that Petitioner has purchased in fulfilling its purpose of conserving land. In that regard, Mr. Tischer stated that "the goal was to leave the property as is, undisturbed, maintain the natural biodiversity and all the aquatic and terrestrial biodiversity of that land between the water and . . . to the beach as well" TR at 54. While Mr. Tischer testified that Petitioner conducts no educational programs on the subject property, there are no trails on the subject property, and no biodiversity study was conducted prior to Petitioner purchasing the subject property, Mr. Tischer reiterated that Petitioner is "holding [the subject property] in its natural state" and further stated that "[t]here are plants . . . [and] animals, either terrestrial or aquatic on this particular piece of property." TR at 73, 74, 76, & 77. Mr. Tischer further testified that the subject property is open to the public for educational and recreational purposes, there is a sign on the subject property letting the public know this, and Petitioner has insured the subject property against any liabilities that may occur as a result of this. Lastly, Mr. Tischer acknowledged that the subject property could be sold in the

future but testified that it's Petitioner's intent to hold the property "in a natural state for as long as possible." TR at 80.

Respondent's Arguments

Respondent contends that the subject property is not entitled to exemption under MCL 211.7o(5) for the tax years at issue. More specifically, Respondent states that Petitioner "was organized to raise funds to distribute to nonprofit organizations primarily located in Oakland County which provide for the protection of natural resources and the environment." TR at 9-10. Further, Respondent contends that the subject property "is basically a cottage-type lot," which Petitioner is "basically holding . . . as a vacant lot," arguing that Petitioner is "doing nothing for the property" to qualify for exemption under the statute. TR at 10. Respondent further contends that the subject property "is not open to all residents of the state for educational or recreational use because there is no such use being conducted on this property." *Id.* In that regard, in citing *Michigan Wildlife and Forest Preservation Foundation v Dover Twp*, unpublished opinion per curiam of the Court of Appeals, issued June 25, 1999 (Docket No. 209573), Respondent argues that "merely possessing land without more is not sufficient . . ." to show that a property is being held for conservation purposes. TR at 104.

Respondent's Admitted Exhibits:

R-5 Petitioner's Answer to Interrogatories and Requests for Production of Documents

Respondent called no witnesses.

Tribunal's Findings of Fact

The parties provided a Joint Stipulation of Facts. The Tribunal finds the following to be relevant:

1. Petitioner, Great Lakes Guardians (formerly known as Oakland Plus), is a non-profit corporation organized under the laws of the state of Michigan.
2. Respondent, Township of Sims, is a Michigan municipal corporation, located in Arenac County, Michigan.

3. Petitioner is the owner of real property, located at 4474 E. Michigan Ave, in the Township of Sims, Arenac County, Michigan and more specifically identified by parcel identification no. 009-0-16-100-015-00 {“Subject Property”}.
4. The Subject Property Classification: Single Family Residential.
5. The subject property has 60 feet of lake frontage on Saginaw Bay and is 565 feet deep. It consists of .78 acres.
6. The subject property is a vacant wooded and undeveloped residential lot neighbored by residential cottages.
7. Petitioner acquired and received a Warranty Deed for the Subject Property on December 29, 2011.
8. Petitioner submitted a Property Transfer Affidavit to the Respondent indicating that Petitioner was a qualified conservation organization and that the Subject Property was exempt from taxation in accordance with MCL 211.7o(5) on or about January 19, 2012.
9. Respondent denied the assessment and the assessment at issue was timely protested and appealed.
10. The tax year at issue is 2012.
11. Petitioner is a non-profit charitable corporation organized and designated in accordance with Internal Revenue Code 501(c)(3), and pursuant to its Articles of Incorporation and corporate bylaws, is organized and established for the purpose of acquiring, maintaining and protecting natural areas in this state that predominately contain natural habitat for fish, wildlife and plants.
12. Article II of Petitioner’s Articles of Incorporation describes the purposes for which the corporation is organized and provides as follows:

Article II

The purpose or purposes for which the Corporation is organized are:

- A. Said organization is organized exclusively for charitable, religious, educational, and scientific purposes, including, the making of distributions to organizations that qualify as exempt organizations under section 501(c)(3) of the United States Internal Revenue Code, or corresponding section of any future federal tax code.
- B. To acquire, preserve, maintain, improve, protect and hold in perpetuity nature sanctuaries, nature preserves, and significant natural, agricultural,

and scenic land areas that predominantly contain natural habitat for fish, wildlife and plants, and for conservation, outdoor recreation by the general public, scientific study, preservation of biodiversity and historical sites, the education of the general public, and to advance land stewardship in Michigan now and for future generations. Acquisition of such land shall be made by gift, donation, or otherwise of real and personal property, both tangible and intangible of every sort and description, and such property shall be used in such a manner as the directors of the Corporation shall deem appropriate to carry out the above purposes, and which is not inconsistent with those purposes established herein.

- C. To acquire, own, disperse of, and deal with real and personal property and interests therein and to apply gifts, grants, bequests, and devises and the proceeds thereof in furtherance of the purposes of the Corporation.
- D. To do such things and to perform such acts to accomplish its purposes as the Board of Directors may determine to be appropriate and as are not forbidden by Section 501(c)(3) of the Code, with all the power conferred on nonprofit corporations under the laws of the State of Michigan.

13. Article I of Petitioner's Bylaws provides as follows:

ARTICLE I
NAME AND PURPOSE

1.01 *Name.* The name of the corporation shall be Great Lakes Guardians. It shall be, and remain until dissolved, a nonprofit organization incorporated under the laws of the State of Michigan. If the organization should dissolve, all assets, and real and personal property will revert to another 501(c)3 organization.

1.02 *Purposes.*

- A. Great Lakes Guardians is organized exclusively for charitable, scientific and education purposes. The purpose of this corporation is to support scholarships, educational programs, and grants for water quality awareness, testing, and research. This organization leverages its support of the environment by working with existing education and advocacy groups to improve and maintain the quality of water resources in Southeastern Michigan.
- B. Great Lakes Guardians is organized to acquire, preserve, maintain, improve, protect and hold in perpetuity nature sanctuaries, nature preserves, and significant natural, agricultural, and scenic land areas that predominantly contain natural habitat for fish, wildlife and plants, and for conservation, outdoor recreation by the general

public, scientific study, preservation of biodiversity and historical sites, the education of the general public, and to advance land stewardship in Michigan now and for future generations. Acquisition of such land shall be made by gift, donation, or otherwise of real and personal property, both tangible and intangible of every sort and description, and such property shall be used in such a manner as the directors of the Corporation shall deem appropriate to carry out the above purposes, and which is not inconsistent with those purposes established herein.

- C. Great Lakes Guardians is organized to acquire, own, disperse of, and deal with real and personal property and interests therein and to apply gifts, grants, bequests, and devises and the proceeds thereof in furtherance of the purposes of the Corporation.
- D. Great Lakes Guardians is organized to do such things and to perform such acts to accomplish its purposes as the Board of Directors may determine to be appropriate and as are not forbidden by Section 501(c)(3) of the Code, with all the power conferred on nonprofit corporations under the laws of the State of Michigan.

14. Article IX of Petitioner's Bylaws provides as follows:

ARTICLE IX
COMPENSATION AND PROHIBITION FROM
BENEFITING FROM SALE OF REAL PROPERTY

9.1 *Compensation.* When authorized by the board, a person shall be reasonably compensated for services rendered to the corporation as an officer, director, employee, agent, or independent contractor, except as prohibited by these bylaws.

9.2 *Prohibition from Benefiting from the Sale of Real Property.* Officers, board members, employees of the corporation, or the family members of an officer, board member, or employee of the corporation are prohibited from benefiting from the sale of real property acquired by the corporation for the purposes set forth in Article 1 Section 1.02.

In addition to the above Stipulated Facts, the Tribunal also finds the following:

15. The 2013 tax year is also included in this case pursuant to MCL 205.737(5)(a).

Applicable Law

A petitioner must establish its entitlement to exemption by a preponderance of the evidence, *ProMed Healthcare v City of Kalamazoo*, 249 Mich App 490; 644 NW2d 47 (2002), and "tax-

exemption statutes are strictly construed in favor of the taxing unit.” *Inter Co-op Council v Dep’t of Treasury*, 257 Mich App 219, 222; 668 NW2d 181 (2003).

MCL 211.7o(5) states:

Real property owned by a qualified conservation organization that is held for conservation purposes and that is open to all residents of this state for educational or recreational use, including, but not limited to, low-impact, nondestructive activities such as hiking, bird watching, cross-country skiing, or snowshoeing is exempt from the collection of taxes under this act. As used in this subsection, "qualified conservation organization" means a nonprofit charitable institution or a charitable trust that meets all of the following conditions:

(a) Is organized or established, as reflected in its articles of incorporation or trust documents, for the purpose of acquiring, maintaining, and protecting nature sanctuaries, nature preserves, and natural areas in this state, that predominantly contain natural habitat for fish, wildlife, and plants.

(b) Is required under its articles of incorporation, bylaws, or trust documents to hold in perpetuity property acquired for the purposes described in subdivision (a) unless both of the following conditions are satisfied:

(i) That property is no longer suitable for the purposes described in subdivision (a).

(ii) The sale of the property is approved by a majority vote of the members or trustees.

(c) Its articles of incorporation, bylaws, or trust documents prohibit any officer, shareholder, board member, employee, or trustee or the family member of an officer, shareholder, board member, employee, or trustee from benefiting from the sale of property acquired for the purposes described in subdivision (a).

Conclusions of Law

The Tribunal must determine if the subject property is entitled to an exemption from ad valorem taxation for the tax years at issue based on applicable statutes and case law.

In that regard, as stated in the stipulated facts, there is no dispute that the subject property is real property owned by Petitioner and that Petitioner is a nonprofit charitable institution.² See Stipulated Fact Nos. 3 & 11. The Tribunal, therefore, must first determine whether Petitioner is a qualified conservation organization based on the conditions set forth under MCL 211.7o(5)(a), (b), and (c), in addition to whether the subject property was held for conservation purposes and open to all residents of this state for educational or recreational use as of the relevant tax dates.

According to Petitioner's Articles of Incorporation, as restated and later amended, as of December 31, 2011, and December 31, 2012, the relevant tax dates for the tax years at issue pursuant to MCL 211.2(2), Petitioner's purpose includes "to acquire, preserve, maintain, improve, protect and hold in perpetuity nature sanctuaries, nature preserves, and significant natural, agricultural, and scenic land areas that predominantly contain natural habitat for fish, wildlife and plants, and for conservation" P-9 at 5. As this purpose parallels the purpose delineated in MCL 211.7o(5)(a), the Tribunal finds that Petitioner has satisfied the requirement under subparagraph (a).

In reliance on the same quoted provision above, although Article II of Petitioner's Articles state that Petitioner will hold property "in perpetuity . . . ," neither Petitioner's Articles, as restated and later amended, or Bylaws, contrary to Petitioner's contentions, state the exceptions to this under MCL 211.7o(5)(b)(i) and (ii). More specifically, while Petitioner's Articles state that Petitioner can "disperse of . . . real . . . property . . . ," P-9 at 5, none of its governing documents specifically state that such disposition can only occur if (i) such property is no longer suitable for Petitioner's purposes (which must coincide with MCL 211.7o(5)(a)) and (ii) the sale is approved by a majority vote of the members. As a result, based on a strict reading of the statute and its stated requirements, the Tribunal finds that Petitioner has failed to satisfy the requirement set forth under subparagraph (b).

² Because the parties stipulated that Petitioner is a nonprofit charitable corporation, the Tribunal finds it unnecessary to analyze the factors in *Wexford Medical Group v City of Cadillac*, 474 Mich 192, 203, 215; 713 NW2d 734 (2006), to determine whether or not Petitioner is a charitable institution for purposes of MCL 211.7o(5).

Although inconsequential at this point, given the above, the Tribunal finds that Petitioner has satisfied the requirement under subparagraph (c) since its Bylaws include a provision that is analogous to MCL 211.7o(5)(c).³

Based on the preceding, the Tribunal finds that Petitioner is not a “qualified conservation organization” as defined under MCL 211.7o(5). Nevertheless, in the event that it is later determined that Petitioner is, in fact, a qualified conservation organization, the Tribunal will address the final two elements that must be met to qualify for exemption under MCL 211.7o(5) (i.e., the subject property must be held for conservation purposes and open to all residents of this state for educational or recreational use).

Because “conservation” is not defined within MCL 211.7o or the General Property Tax Act, 1893 PA 206, the Tribunal finds it appropriate to obtain a dictionary definition for guidance in ascertaining its common and ordinary meaning as intended by the Legislature in drafting such legislation. *Spectrum Health Hospitals v Farm Bureau Mutual Ins Co of Michigan*, 492 Mich 503, 515; 821 NW2d 117 (2012). In that regard, according to *Webster’s New World Dictionary* (Third College Edition, 1994, p 296), the definition of “conservation” includes “the official care, protection, or management of natural resources.” Applying such definition to the facts of this case, the Tribunal finds that Petitioner provided credible testimony and evidence to support a finding that, although Petitioner is merely “holding [the subject property] in its natural state” and nothing more, TR at 73, the subject property was being held for conservation purposes (i.e., to protect all natural resources on the subject property) as of the relevant tax dates. More specifically, Mr. Tischer testified that Petitioner purchased the subject property with the intent to leave it “as is . . .” to “maintain the natural biodiversity . . .” contained thereon, TR at 54, and no testimony or documentary evidence was submitted to contradict this. And although Respondent argues that “merely possessing land without more is not sufficient . . .” to show that a property is being held for conservation purposes, in reliance on *Michigan Wildlife and Forest Preservation Foundation v Dover Twp, supra*, the Tribunal finds such decision to be inapplicable to this case

³ Article IX, Section 9.2, of Petitioner’s Bylaws states:

Officers, board members, employees of the corporation, or the family members of an officer, board member, or employee of the corporation are prohibited from benefiting from the sale of real property acquired by the corporation for the purposes set forth in Article 1 Section 1.02.

because the Court of Appeals's decision in that case focused on whether or not the petitioner was a charitable organization, and MCL 211.7o(5) does not specifically state that Petitioner must engage in some sort of activity on the property to qualify for exemption, as proposed by Respondent.⁴

Expanding on the foregoing, although Petitioner does not conduct educational or recreational programs on the subject property, as argued as a requirement by Respondent, the Tribunal finds that MCL 211.7o(5) does not possess this requirement. Rather, "educational or recreational use" is used as a description of what *residents* of the State of Michigan can use the property for. In that regard, as Petitioner provided credible testimony that the subject property is open to all residents of this state for their *own* educational or recreational use, which was corroborated with a copy of the sign that is present on the subject property, see P-21, the Tribunal finds that Petitioner has satisfied this element of the statute.

In conclusion, the Tribunal finds that Petitioner has failed to prove, by a preponderance of the evidence, that the subject property is entitled to an exemption from ad valorem taxation under MCL 211.7o(5) for the 2012 and 2013 tax years. The Tribunal further finds that Petitioner has failed to show good cause to grant its request for costs and attorney fees. More specifically, although MCL 205.752 states that "[c]osts may be awarded in the discretion of the tribunal," which was adopted by the Tribunal in its procedural rule TTR 209, and although a non-prevailing party may be awarded costs, the Tribunal does not find that an award of costs and attorney fees is justified in this case.

Judgment

IT IS ORDERED that the subject property is not exempt from ad valorem taxation pursuant to MCL 211.7o(5) for the 2012 and 2013 tax years.

IT IS FURTHER ORDERED that the officer charged with maintaining the assessment rolls for the tax years at issue shall correct or cause the assessment rolls to be corrected to reflect the

⁴ Although the Tribunal is reluctant to conclude that the subject property was being held for conservation purposes as of the relevant tax dates, as it is perplexing how a single family residential lakefront lot could qualify for exemption from ad valorem taxation under MCL 211.7o(5), absent any specific guidance by the Legislature as to what "conservation" all entails for purposes of this statute, the Tribunal is compelled to look to a dictionary for guidance as to the definition of conservation and find that the subject property meets the required purpose.

property's true cash and taxable values as finally provided in this Final Opinion and Judgment within 20 days of the entry of the Final Opinion and Judgment, subject to the processes of equalization. See MCL 205.755. To the extent that the final level of assessment for a given year has not yet been determined and published, the assessment rolls shall be corrected once the final level is published or becomes known.

IT IS FURTHER ORDERED that the officer charged with collecting or refunding the affected taxes shall collect taxes and any applicable interest or issue a refund as required by the Final Opinion and Judgment within 28 days of the entry of the Final Opinion and Judgment. If a refund is warranted, it shall include a proportionate share of any property tax administration fees paid and of penalty and interest paid on delinquent taxes. The refund shall also separately indicate the amount of the taxes, fees, penalties, and interest being refunded. A sum determined by the Tribunal to have been unlawfully paid shall bear interest from the date of payment to the date of judgment and the judgment shall bear interest to the date of its payment. A sum determined by the Tribunal to have been underpaid shall not bear interest for any time period prior to 28 days after the issuance of this FOJ. Pursuant to MCL 205.737, interest shall accrue (i) after December 31, 2009, at the rate of 1.23% for calendar year 2010, (ii) after December 31, 2010, at the rate of 1.12% for calendar year 2011, (iii) after December 31, 2011, and prior to July 1, 2012, at the rate of 1.09%, (iv) after June 30, 2012, through June 30, 2014, at the rate of 4.25%.

This Opinion resolves the last pending claim and closes this case.

By: Victoria L. Enyart

Entered: Feb 27, 2014

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